IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.127 OF 2006

M/s.Khandelwal Laboratories Pvt. Ltd. ..Appellant.

V/s.

Commissioner of Central Excise ..Respondent.

Dr.D.S.Mishra with Aditye Chitale for appellant.

Mr.K.R.Chaudhari for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 24TH AUGUST, 2007.

P.C. :-

This appeal has been preferred by the appellant and the questions of law is formulated in para 4 of the appeal memo.

2. The Commissioner of Central Excise (Appeals) by his order dated 18/7/2002 in paragraph 8 has recording a finding that "appellant themselves have borne the burden of excess duty paid by them." In appeal preferred, the learned Tribunal has been pleased to reverse that order. While reversing the order, there is no finding recording as to why the findings recorded by the Commissioner of Central Excise (A) is perverse and contrary to law. Considering the above, the impugned order of the Tribunal dated 12/3/2005 is

set aside and the matter is remanded to the Tribunal to decide the appeal afresh on all the questions available to the parties. We make it clear that we have not dealt with merits of the matter.

3. Appeal disposed of accordingly with no order as to costs.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)